

740

42A740

Department of Revenue

KENTUCKY INDIVIDUAL INCOME TAX RETURN

Full-Year Residents Only

2005

 For calendar year or
other taxable year beginning _____, 2005, and ending _____, 200__

 A. Spouse's Social Security Number
400004280

 B. Your Social Security Number
400004230

Name - Last, First, Middle Initial (Joint or combined return, give both names and initials.)

RATT TEST E**RATT WHARF B**

Mailing Address (Number and Street or PO Box)

452 MOUSETRAP CT

Apartment Number

City, Town or Post Office

FRANKFORT

State

KY

Zip Code

40601**TEST 9****FILING STATUS (see instructions) Field 0305**

1. ☐ Single
2. ☐ Married, filing separately on this combined return. (If both had income.)
3. ☒ Married, filing joint return.
4. ☐ Married, filing separate returns. Enter spouse's social security number above and full name here.

POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) <input checked="" type="checkbox"/>	(4) <input type="checkbox"/>
Republican	(2) <input type="checkbox"/>	(5) <input type="checkbox"/>
No Designation	(3) <input type="checkbox"/>	(6) <input checked="" type="checkbox"/>

Field 0305

Field 0305

INCOME
 5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4
(If total of Columns A and B is \$25,736 or less, you may qualify for the Family
Size Tax Credit. See instructions.)
0.00**21777.00**

6 Additions from Schedule M, line 6.

0.00**0.00**

7 Add lines 5 and 6.

0.00**21777.00**

8 Subtractions from Schedule M, line 16

0.00**2000.00**9 Subtract line 8 from line 7. This is your **Kentucky Adjusted Gross Income.****0.00****19777.00**10 **Itemizers:** Enter itemized deductions from Kentucky Schedule A.**Non-itemizers:** Enter \$1,910 in Columns A and/or B.**0.00****1910.00**

11 Subtract line 10 from line 9. This is your Taxable Income.

0.00**17867.00**

12 Enter Tax from from Tax Table, Computation or Schedule J.

Check if from Schedule J. ☒**0.00****510.00**13 Enter tax from Form 4972-K ☐ Schedule RCR ☐**0.00****.00**

14 Add lines 12 and 13 and enter total here.

0.00**510.00**

15 Enter amounts from page 2, Section A, lines 13A and 13B.

0.00**.00**

16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero.

0.00**510.00**

17 Enter amounts from Page 2, Section B, lines 4A and 4B.

0.00**60.00**

18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero.

0.00**450.00**

19 Add tax amount(s) in Columns A and B, line 18 and enter here.

450.0020 Check the box that represents your total family size (see instructions for lines 20 and 21) **Field 0320****1 2 X 3 4**21 Multiply line 19 by the **Family Size Tax Credit** decimal amount ____ (100%) and enter here**0.00**

22 Subtract line 21 from line 19.

450.0023 Enter **Education Tuition Tax Credit** from Form 8863-K**.00**

24 Subtract line 23 from line 22

450.0025 Enter **Child and Dependent Care Credit**

from federal Form 2441, line 9

.00

X 20% (.20)

0.00

26 Income Tax Liability. Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero.

450.0027 Enter **KENTUCKY USE TAX** from worksheet in the instructions.**.00**28 Add lines 26 and 27. Enter here and on page 2, line 29. This is your **Total Tax Liability.****450.00**

Attach a complete copy of federal Form 1040 if you received

Farm, business, or rental income or loss. If not required, check here ☐

Do you wish to receive

a packet next year? (check one) 1 ☐ Yes 2 ☒ No

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

11122

Your Signature (If joint or combined return, both must sign)

Spouse's Signature

Date Signed

888-555-1111

Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer

I.D. Number of Preparer

Date

REFUND/TAX PAYMENT SUMMARY

29 Enter Total Tax Liability from Page 1, line 28.

450.0030 (a) Enter **Kentucky income tax withheld** as shown on **attached** 2005 Form W-2(s), and other supporting statements.

30(a)

(b) Enter 2005 Kentucky estimated tax payments.

30(b) **500.00**

(c) Enter Kentucky corporation income tax credit (KRS 141.420(3) (c))

30(c)

31 Add lines 30(a) through 30(c).

500.0032 If line 31 is larger than line 29, enter **AMOUNT OVERPAID** (see instructions).**50.00****See instructions for a detailed description of funds.****33 Nature and Wildlife Fund Contribution**\$2 \$5 \$10 Other **0.00****34 Child Victims' Trust Fund Contribution**\$2 \$4 Other **0.00****35 Veterans' Program Trust Fund Contribution** **0.00****36 Breast Cancer Research and Education Trust Fund Contribution** **0.00****37 Add lines 33 through 36** **0.00****38 Amount of line 32 to be CREDITED to your 2006 ESTIMATED TAX**.....**39 Subtract lines 37 and 38 from line 32. Amount to be REFUNDED TO YOU** **30.00****TAX PAYMENT SUMMARY****40 If line 29 is larger than line 31, enter ADDITIONAL TAX DUE** **0.00****41 (a) Estimated tax penalty**

(c) Late payment penalty

Check if Form 2210-K attached

(d) Late filing penalty

(b) Interest

(e) Add lines 41(a) through 41(d).

Enter here **41(e)** **0.00****42 Add lines 40 and 41(e) and enter here. This is the AMOUNT YOU OWE** **42** **0.00****Make check payable to Kentucky State Treasurer. Write your Social Security number and "KY Income Tax--2005" on the check.****Staple check on top of attached wage and tax statements on page 1.****SECTION A: BUSINESS INCENTIVE AND OTHER TAX CREDITS**

	A. Spouse	B. Yourself (or Joint)
1 Enter nonrefundable Kentucky corporation income tax credit (KRS 141.420(3))		
2 Enter skills training investment credit (attach copy(ies) of certification).		
3 Enter historic preservation restoration credit.		
4 Enter credit for tax paid to another state (attach copy of return(s) filed with other state).		
5 Enter unemployment credit (attach Schedule UTC).		
6 Enter recycling and/or composting equipment credit (attach Schedule RC).		
7 Enter Kentucky Investment Fund credit (attach copy(ies) of certification).		
8 Enter credit for purchases of Kentucky coal used for generating electricity.		
9 Enter qualified research facility credit (attach Schedule QR).		
10 Enter GED Incentive credit (attach Form DAEL-31).		
11 Enter environmental remediation credit (Brownfields).		
12 Enter biodiesel credit.		
13 Add lines 1 through 12, Columns A and B. Enter here and on page 1, line 15.		

SECTION B: PERSONAL TAX CREDITS

	Check Regular	Check both if 65 or over	Check both if blind	
1 (a) Credits for yourself:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Enter number of boxes checked on line 1 03
(b) Credits for spouse:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2 DEPENDENTS				2. Enter number of dependents who:
First Name Last Name	Dependent's social security number	Dependents relationship to you	* check if qualifying child for family size tax credit	lived with you 00
			<input type="checkbox"/>	did not live with you (see instr) 00
			<input type="checkbox"/>	other dependents 00
			<input type="checkbox"/>	3. Total Credits 03
3 Add total number of credits claimed on lines 1 and 2. If married filing separately on a combined .. return (Filing Status 2), Each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B.				00 3A 03 3B
4 Multiply credits on lines 3A by \$20 and enter on line 4A. Multiply credits on lines 3B by \$20 and enter .. on line 4B. Enter here and on page 1, line 17, Columns A and B.....				X \$20 X \$20
				00 4A 60 4B

SECTION C - FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number
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SCHEDULE J Form 740 42A740-J (10-05) Department of Revenue	KENTUCKY FARM INCOME AVERAGING Attach to Form 740. See federal instructions for Schedule J.	For Taxable Year Ended _1_ _2_ / _0_ _5_
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Enter name(s) as shown on tax return. RATT TEST E & WHARF B	Your Social Security Number 400004230
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Note: Compute tax using the Tax Table or the Tax Rate Schedule found in the instructions.

This is tax before credits.

1 Enter your taxable income from Form 740	17867.00
2 Enter your elected farm income . Do not exceed amount on federal Schedule J, line 2	9086.00
3 Subtract line 2 from line 1. If zero or less, enter -0-	8781.00
4 Compute the tax on the amount on line 3	324.00
5 If you used Schedule J to compute your tax for the previous year, enter the amount from line 11 of that Schedule J. Otherwise, enter the taxable income from Form 740 or Form 740-EZ for the third preceding year. If zero or less, see federal instructions	0.00
6 Divide the amount on line 2 by 3.0	3029.00
7 Add lines 5 and 6	3029.00
8. Compute the tax on the amount on line 7	62.00
9. If you used Schedule J to compute your tax for the previous year, enter the amount from line 15 of that Schedule J. Otherwise, enter the taxable income from Form 740 or Form 740-EZ for the second preceding year. If zero or less, see federal instructions	0.00
10. Enter the amount from line 6	3029.00
11. Add lines 9 and 10	3029.00
12. Compute the tax on the amount on line 11	62.00
13. If you used Schedule J to compute your tax for the previous year, enter the amount from line 3 of that Schedule J. Otherwise, enter the taxable income from Form 740 or Form 740-EZ for the first preceding year. If zero or less, see federal instructions	0.00
14. Enter the amount from line 6	3029.00
15. Add lines 13 and 14	3029.00
16. Compute the tax on the amount on line 15	62.00
17. Add lines 4, 8, 12 and 16	510.00
18. Compute the tax on the amount on line 5	0.00
19. Compute the tax on the amount on line 9	0.00
20. Compute the tax on the amount on line 13	0.00
21. Add lines 18 through 20	0.00
22. Subtract line 21 from line 17. If the result is less than the tax on the taxable income on line 1, Enter the tax on Form 740, line 12 and check the box	510.00

Caution: If income from another state is included in the elected farm income on line 2, you must also compute the tax without the other state's income to determine the state tax limitation for credit for taxes paid to other states.

SCHEDULE MForm 740
42A740-M

Department of Revenue

**KENTUCKY
FEDERAL ADJUSTED GROSS INCOME
MODIFICATIONS**

Attach to Form 740.

2005

Enter name(s) as shown on tax return.

RATT TEST E & WHARF B

Your Social Security Number

400-00-4230**PART I ADDITIONS TO FEDERAL
ADJUSTED GROSS INCOME****A.** Spouse (Use if Filing Status 2 is checked.)**B.** Yourself (or Joint)

- 1 Enter interest income from bonds issued by other states and their political subdivisions..... 1
- 2 Enter self-employed health insurance deduction from federal Form 1040, line 29 2
- 3 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1 3
- 4 Enter federal depreciation from Form 4562..... 4
- 5 Other additions (specify):
(a)
(b)
(c) 5
- 6 Total Additions. Enter here and on Form 740, page 1, line 6 6

**PART II SUBTRACTIONS FROM FEDERAL
ADJUSTED GROSS INCOME**

- 7 Enter state income tax refund or credit reported as income on federal Form 1040..... 7
- 8 Enter interest income from U.S. government bonds and securities..... 8
- 9 Enter excludable amount of retirement income (attach Schedule P if more than \$41,110)..... 9
- 10 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b))..... 10
- 11 Enter long-term care insurance premiums..... 11
- 12 Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars (see instructions)..... 12
- 13 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1 13
- 14 Enter Kentucky depreciation from Form 4562-K.. 14
- 15 Other subtractions (specify):
(a)
(b)
(c) 15
- 16 Total Subtractions. Enter here and on Form 740, page 1, line 12 16

2000.00**2000.00**

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning		2005, ending	20	OMB No. 1545-0074																								
Label (See instructions on page 16.) Use the IRS label. Otherwise, please print or type.	L A B E L	Your first name and initial TEST E	Last name RATT	Your social security number 400-00-1030																								
		If a joint return, spouse's first name and initial WHARF B	Last name RATT	Spouse's social security number 400-00-2030																								
		Home address (number and street). If you have a P.O. box, see page 16. 452 MOUSETRAP CT		Apt. no. 																								
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. CHEESETOWN PA 17201		You must enter your SSN(s) above.																									
Presidential Election Campaign		Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse																										
Filing Status Check only one box.	1	<input type="checkbox"/> Single																										
	2	<input checked="" type="checkbox"/> Married filing jointly (even if only one had income)																										
	3	<input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here.																										
		4	<input type="checkbox"/> Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.																									
		5	<input type="checkbox"/> Qualifying widow(er) with dependent child (see page 17)																									
Exemptions If more than four dependents, see page 18.	6 a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a		Boxes checked on 6a and 6b 2																									
	b <input checked="" type="checkbox"/> Spouse		No. of children on 6c who:																									
	c Dependents:		• lived with you • did not live with you due to divorce or separation (see page 18)																									
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">(1) First name</th> <th style="width: 20%;">Last name</th> <th style="width: 20%;">(2) Dependent's social security number</th> <th style="width: 20%;">(3) Dependent's relationship to you</th> <th style="width: 20%;">(4) Check if qualifying child for child tax credit (see pg 18)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Check if qualifying child for child tax credit (see pg 18)																					Dependents on 6c not entered above
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Check if qualifying child for child tax credit (see pg 18)																								
d Total number of exemptions claimed		Add numbers on lines above 2																										
Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 19. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	7	Wages, salaries, tips, etc. Attach Form(s) W-2		7																								
	8a	Taxable interest. Attach Schedule B if required		8a																								
	b	Tax-exempt interest. Do not include on line 8a		8b																								
	9a	Ordinary dividends. Attach Schedule B if required		9a																								
	b	Qualified dividends (see page 20)		9b																								
	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)		10																								
	11	Alimony received		11																								
	12	Business income or (loss). Attach Schedule C or C-EZ		12																								
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here		13																								
	14	Other gains or (losses). Attach Form 4797		14																								
	15a	IRA distributions		15a																								
	b	Taxable amount (see page 22)		15b																								
	16a	Pensions and annuities		16a																								
	b	Taxable amount (see page 22)		16b																								
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17																								
18	Farm income or (loss). Attach Schedule F		18																									
19	Unemployment compensation		19																									
20a	Social security benefits		20a																									
b	Taxable amount (see page 24)		20b																									
21	Other income.		21																									
22	Add the amounts in the far right column for lines 7 through 21. This is your total income		22																									
Adjusted Gross Income	23	Educator expenses (see page 26)		23																								
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		24																								
	25	Health savings account deduction. Attach Form 8889		25																								
	26	Moving expenses. Attach Form 3903		26																								
	27	One-half of self-employment tax. Attach Schedule SE		27																								
	28	Self-employed SEP, SIMPLE, and qualified plans		28																								
	29	Self-employed health insurance deduction (see page XX)		29																								
	30	Penalty on early withdrawal of savings		30																								
	31a	Alimony paid b Recipient's SSN		31																								
	32	IRA deduction (see page XX)		32																								
	33	Student loan interest deduction (see page XX)		33																								
	34	Tuition and fees deduction (see page XX)		34																								
	35	Domestic production activities deduction. Attach Form 8903		35																								
	36	Add lines 23 through 31a and 32 through 35		36																								
	37	Subtract line 36 from line 22. This is your adjusted gross income		37																								